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ABSTRACT

An August 1997 report from the Office of the State Auditor, this document contains the results of an enrollment audit of Texas' Public Community and Technical Colleges. It recommends that no adjustments be made to the Public Community and Technical Colleges' 1998-1999 biennial appropriations, due to the fact that the $7.7 million in errors identified by self-reported items and spring semester estimates fall below the allowable two-percent rate of error. Twenty-six colleges overestimated spring semester estimates by a total of $3,381,888, and 30 colleges underestimated spring semester estimates by a total of $1,827,022. In addition, 50 colleges informed the auditor of overreported items amounting to $2,500,761, and 1 college told of underreported items amounting to $15,981. The audit found that appropriations could be allocated more accurately if allocations were based on certified data, which could be accomplished by changing the base period or providing for a required adjustment after contact hours have been certified. Appendices include the objective, scope, and methodology, and a summary of self-reported errors and spring semester estimates. (YKH)

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An Enrollment Audit of the Public Community and Technical Colleges

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JC 980 151

Office of the State Auditor
Lawrence F. Alwin, CPA

August 1997

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Report No. 97-079

Key Points of Report

An Enrollment Audit of the Public Community and Technical Colleges

August 1997

Overall Conclusion

No adjustments should be made to the Public Community and Technical Colleges' 1998-1999 biennial appropriations. The $7.7 million in errors identified ($5.9 million overstated and $1.8 million understated) by self-reported items and spring semester estimates fall below an allowable two percent rate of error.

Key Facts and Findings

- No funding reductions are proposed for the 1998-1999 biennium since no institution has combined self-reported errors and spring semester estimates which exceed the allowed two percent error rate. A total of $7.7 million in errors was identified, yet collectively the allowable amount totals $28,520,622.

- Twenty-six colleges overestimated spring semester estimates by a total of $3,381,888, and thirty colleges underestimated spring semester estimates by a total of $1,827,022. No adjustments will be made since these errors fall within the parameter of the two percent allowable rate.

    - Appropriations could be allocated more accurately if allocations were based on certified data. This could be accomplished by changing the base period or providing for a required adjustment after contact hours have been certified.

- Fifty colleges self-reported overreported items amounting to $2,500,761, and one college self-reported underreported items amounting to $15,981. A total of 6,004 items were voluntarily disclosed by the colleges.

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Office of the State Auditor
Lawrence F. Alwin, CPA

This compliance audit was conducted in accordance with Government Code, Section 321.0133.

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Issues and Recommendations

Section 1:

Errors Identified Fall Within the Allowable Two Percent Error Rate

There was a total of $5,882,649 overstated and $1,843,003 understated errors identified in the $1,426,031,122 appropriated to public community and technical colleges for fiscal years 1998 and 1999. Since all of the errors are within the parameters of a two percent allowable error, no audit adjustment will be recommended. Two percent of the public community and technical colleges appropriations would collectively amount to $28,520,622. No individual public community or technical college exceeded the allowable two percent error in the re-calculation of their appropriations.

Errors in the appropriated amount are identified from three areas: Spring Semester Estimates, Self-reported Corrections, and Audit Sampling Tests. Adjustments are recommended when the net amount of adjustments to a college from the three areas exceeds an allowable two percent error. Adjustments would be recommended only to the extent which the amount is in excess of the allowable error. (See Appendix 2 for more detail of the identified errors.)

Section 1-A:

Spring Semester Estimates Amount to $3.4 Million in Overstated and $1.8 Million in Understated Errors

Twenty-six colleges overestimated spring semester contact hours by a total of $3,381,888, and 30 colleges underestimated their spring semester contact hours by a total of $1,827,022. These errors are commonly referred to as "spring semester estimates." They are considered to be in error because the enrollment reports relating to the base period which are used to establish appropriations include certified enrollment reports for all terms *except* the spring 1997 semester, which is estimated. The certification process of the spring contact hours is completed *after* the Legislature has established appropriation amounts. Since the errors are within the parameters of the two percent allowable error, adjustments are not recommended. The use of "spring semester estimates" along with the two percent allowable error does not permit appropriations to be allocated based on certified data. (Refer to Appendix 2.3 for detailed spring semester estimates by college.)

Recommendation:

Future appropriations to colleges should ultimately be made on certified data. This can be accomplished by:

- Changing the base period so appropriations set by the legislature are based only on certified data, or
- Incorporating language into the rider mandating an adjustment for spring semester estimates regardless of the allowable error rate.

Not only would this encourage accurate reporting, but it would also provide for a more accurate allocation of funds. For fiscal years 1998 and 1999, 26 colleges' funding was enhanced due to overestimating, and 30 colleges lost funding due to underestimating, their spring semester contact hours.

Texas Higher Education Coordinating Board Response:

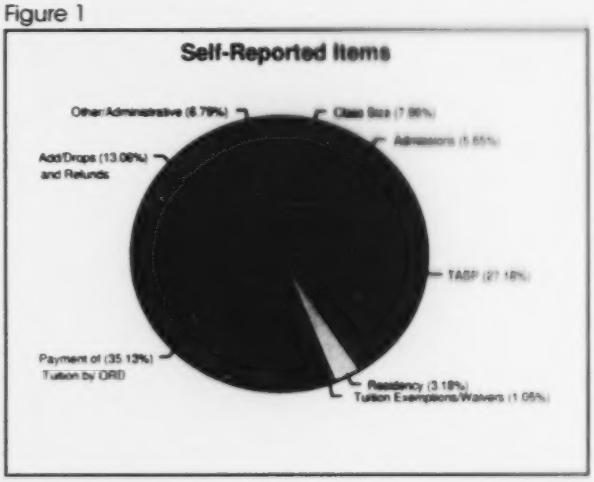
We concur that the appropriation should be based on certified data and believe that either of the options recommended above would be appropriate. Failure to address this issue will provide a financial incentive for institutions to report inaccurate data.

Section 1-B:

Self-Reported Corrections Amount to $2.5 Million

Fifty colleges self-reported overreported items amounting to $2,500,761, while one college self-reported underreported items amounting to $15,981. In total, 6,004 items were voluntarily disclosed by the colleges. As in the prior year, the areas in which items were most often self-reported were the collection of tuition by the official reporting date and compliance with the Texas Academic Skills Program requirements. Figure 1 shows, by attribute, the distribution of the self-reported items. (Refer to Appendix 2.4 for detailed self-reporting by college.)

Figure 1



Often after the enrollment data has been reported to the Texas Higher Education Coordinating Board and certified, the college discovers inadvertent errors (including non-reported items) in the reports. The colleges are commended for their efforts of self-reporting these known instances of noncompliance. It was evident that some colleges performed thorough internal reviews of their enrollment data. By performing these reviews, the colleges are taking the initiative to be proactive to ensure the accuracy of reported data.

Since the errors are within the parameters of the two percent allowable error, adjustments are not recommended.

Section 1-C

Audit Sampling Testing Not Performed During the 1997 Audit

The State Auditor's Office determined that it would not be cost beneficial to perform audit sampling testing this biennium. Riders in the General Appropriations Act allow institutions an error rate of up to two percent. Two percent of the public community and technical colleges' appropriations would collectively amount to $28,520,622. Prior years' results indicating that no individual college had a sampling error rate exceeding 1.13 percent, coupled with the internal reviews conducted by the colleges, provide the State Auditor's Office with the assurance that there is a low risk of any additional material error in the reported contact hours. The State Auditor's Office will reevaluate the risk during the next biennium.

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Appendices

Appendix 1:

Objective, Scope, and Methodology

Objective

The objective of the biennial enrollment audit is to determine compliance with Texas Higher Education Coordinating Board rules and regulations, provisions of the General Appropriations Act, and provisions of the Texas Education Code. Compliance is determined by examining the accuracy of enrollment data submitted by the colleges, helping to ensure that the public community and technical colleges receive only those appropriations for which they are entitled. Any excess over the allowed two percent rate of error is returned to the State's General Revenue Fund.

Scope

The hours used in the contact hour base period are subject to audit for accuracy by the State Auditor's Office according to the General Appropriations Act. The colleges are allowed a two percent rate of error for the contact hours reported. Since the error rate for the reporting of contact hours has historically been significantly lower than two percent, no audit sampling tests were performed. The calculation of the total amount of dollars in error for each college was limited to self-reported errors in certified enrollment data and the errors in the spring semester estimates.

For the 1998-1999 biennium, the contact hour base period for academic contact hours and semester length vocational technical contact hours includes the following school terms: Summer 1996, Fall 1996, and Spring 1997. For clock hour/block time vocational technical contact hours, the base period is the quarterly school terms, March - May 1996, June - August 1996, September - November 1996, and December 1996 - February 1997.

Methodology

The enrollment audit methodology included:

- Reviewing self-reported errors in contact hours previously reported and calculating the total dollars in error due to the inaccurately reported hours
- Determining the amount of funds appropriated due to inaccurate spring semester estimates

Self-Reported Corrections - Institutions voluntarily provide listings of known errors in the certified enrollment data. This allows the colleges to make corrections to reported contact hours after the Texas Higher Education Coordinating Board has certified the data. If audit testing is performed, all self-reported items will be deleted or added to the population of contact hours reported prior to selection of an audit sample.

Spring Semester Estimates - Appropriations are calculated using the number of contact hours taught during the base period. When "formula" contact hour appropriations are established by the Legislature, actual certified contact hours are used for all terms in the base period, except for the Spring 1997 term. The hours used for the Spring 1997 term are estimated. Once the Texas Higher Education Coordinating Board certifies the spring contact hours, an adjustment is calculated for the difference between the "formula" amount and the "certified" amount. This adjustment is made only if this adjustment combined with self-reported errors exceeds the two percent allowable error rate.

The audit was conducted in accordance with Generally Accepted Government Auditing Standards.

Appendices

The audit work was performed by the following members of the State Auditor's staff:

- Kelley Martin
- Duane J. McNaney, CPA (Project Manager)
- Pat Keith, CQA (Audit Manager)
- Craig D. Kinton, CPA (Director)

Background Information

State financing of higher education programs for public community and technical colleges is provided from the State's General Revenue Fund. The 1998-1999 biennium appropriations to community and technical colleges for contact hour funding is in excess of $1.4 billion. These appropriations are allocated to the colleges by the Texas Higher Education Coordinating Board and the Comptroller of Public Accounts (Comptroller). Texas will provide funding to 50 community college districts, three campuses of the Texas State Technical College, and three Lamar University components (two-year colleges) during the 1998-1999 biennium.

The formula for state funding involves multiplying base period contact hours which are submitted by each college in their request for state appropriations by the applicable funding rates per contact hour. Contact hour rates per program are set by the Texas Higher Education Coordinating Board based on a cost study of community college program expenditures.

Funding rates per contact hour for the 1998-1999 biennium vary between program areas and range from $3.29 to $13.95. The Legislative Budget Board determines the appropriation for each college as a fraction (total appropriation/total requested) of their requested formula amount. For fiscal years 1998 and 1999, the funding provided by the Legislature amounted to 87.21152936 percent of the funding requested for these years.

To be eligible for state funding, statute requires each community and technical college to comply with the rules and regulations of the Texas Higher Education Coordinating Board, provisions of H.B. 1 (General Appropriations Act), and the Texas Education Code.

Appendix 2:

Summary of Self-Reported Errors and Spring Semester Estimates

The following tables are included to provide amounts reported for self-reported items and spring semester estimates. Self-reported errors were submitted by the individual institutions. Spring semester estimate information was provided by the Texas Higher Education Coordinating Board.

Self-Reported Errors

For each self-reported error, institutions reported course identification information, the term in which the class was offered, the number of contact hours reported for the class, the reason for the attribute in error, and whether the contact hours associated with the course were overreported or underreported. All items were collected and reviewed.

Contact hours are not funded at the same rate for all courses. Funding rates per contact hour for the 1998-1999 biennium vary between program areas and range from $3.29 to $13.95. For each error, the appropriate funding rate was identified and applied to the contact hours reported in error. Next, the funding factor in the amount of 87.21152936 percent was applied to the total dollars in error as reported by the institution to determine the dollar amount of self-reported errors.

Spring Semester Estimates

The Texas Higher Education Coordinating Board provided spring semester estimate information by individual institution. The information included the amount of contact hours estimated for the spring semester, the certified contact hours for the spring semester, and the difference in the estimated versus the certified amounts. These amounts were reported by funding rate. Therefore, the differences in estimates and certified amounts were multiplied by the applicable funding rates. Then, the funding factor of 87.21152936 percent was applied to the total difference. These calculations provided the spring semester estimate dollar amounts.

Allowable Error Rate

Institutions are allowed a two percent error rate for self-reported, spring semester estimate, and audit sampling errors combined. The allowable error rate (amount) is calculated by multiplying each institution's 1998-1999 total biennial contact hour appropriations by two percent.

Appendices

Appendix 2.1:
Proposed Adjustments

	Spring Semester Estimate Adjustments	Total Self-Reported Errors	Total Dollars in Error	Allowable Error Rate	Proposed Deletions (Adjustments in excess of 2% of appropriations)
Alamo Community College District	-$99,634	-$50,106	-$149,740	$2,061,145	0.00
Alvin College	1,927	-2,111	-184	323,235	0.00
Amarillo College	10,895	-3,901	6,993	582,963	0.00
Angelina College	-225,619	-23,576	-249,195	284,111	0.00
Austin Community College	10,291	-42,776	-32,485	1,400,817	0.00
Bee County Junior College	-53,845	-8,785	-62,630	265,043	0.00
Blinn College	1,936	-38,104	-36,168	602,065	0.00
Brazosport College	12,408	-270	12,138	204,327	0.00
Central Texas College	-29,716	-12,625	-42,341	692,889	0.00
Cisco Junior College	4,006	-10,488	-6,482	161,104	0.00
Clarendon College	-10,177	-10,398	-20,575	81,000	0.00
College of the Mainland	117,157	-238,031	-120,874	267,495	0.00
Collin County Community College	21,245	-20,794	451	615,113	0.00
Dallas County Community College	-1,401,874	-177,103	-1,578,977	2,855,313	0.00
Del Mar College	-307,295	-47,281	-354,577	770,088	0.00
El Paso Community College	-515,325	-29,084	-544,409	1,211,602	0.00
Frank Phillips College	-60,735	0	-60,735	81,000	0.00
Galveston College	123,227	0	123,227	173,180	0.00
Grayson County College	78,842	-30,731	48,111	233,229	0.00
Hill College	-808	-5,116	-5,924	183,275	0.00
Houston Community College	251,137	-46,602	204,536	2,350,799	0.00
Howard County Jr College District	181,504	-10,028	171,476	223,031	0.00
Kilgore College	261,757	-25,001	236,756	376,211	0.00
Lamar Institute of Technology	-138,295	-36,300	-174,595	186,402	0.00
Lamar University - Orange	582	-1,712	-2,294	137,087	0.00
Lamar University - Port Arthur	-1,864	-322	-2,186	222,387	0.00
Laredo Community College	112,172	15,981	128,154	493,495	0.00
Lee College	-43,223	-37,230	-80,453	447,503	0.00
McLennan Community College	35,415	-32,921	2,494	423,094	0.00
Midland College	-9,868	-7,158	-17,027	256,229	0.00
Navarro College	35,379	-4,490	30,889	276,515	0.00
North Central Texas College	-3,958	-53,474	-57,433	214,163	0.00
North Harris Community College	-211,196	-2,415	-213,611	1,156,423	0.00
Northeast Texas Community College	8,766	-24,705	-15,939	140,865	0.00
Odessa College	29,720	-22,454	7,266	331,757	0.00
Panola Junior College	15,625	-9,751	5,873	135,594	0.00
Paris Junior College	29,461	-23,717	5,744	241,675	0.00
Ranger College	-1,365	0	-1,365	81,000	0.00
San Jacinto College	5,894	-37,642	-31,748	1,158,085	0.00
South Plains College	-10,085	-2,331	-12,416	424,358	0.00
South Texas Community College	-3,392	-128,928	-132,320	348,304	0.00
Southwest Texas Junior College	-36,986	-21,239	-58,225	215,986	0.00
Tarrant County Junior College	124,918	-74,239	50,679	1,325,988	0.00
Temple Junior College	-11,861	-2,584	-14,445	178,687	0.00
Texarkana College	142,841	-14,411	128,430	323,608	0.00

Appendices

Appendix 2.1:
Proposed Adjustments (concluded)

	Spring Semester Estimate Adjustments	Total Self-Reported Errors	Total Dollars in Error	Allowable Error Rate	Proposed Deletions (Adjustments in excess of 2% of appropriations)
Texas Southmost College	$50,948	$0	$50,948	$421,250	0.00
Trinity Valley Community College	9,565	-9,239	325	388,712	0.00
TSTC - Harlingen Campus	-42,309	-402,366	-444,675	454,854	0.00
TSTC - Sweetwater Campus	39,936	-207,913	-167,976	220,957	0.00
TSTC - Waco	27,989	-368,127	-340,138	783,588	0.00
Tyler Junior College	29,104	-34,082	-4,979	555,733	0.00
Vernon Regional College	49,379	-5,702	43,677	154,872	0.00
Victoria College	-2,857	-9,242	-12,099	261,432	0.00
Weatherford Junior College	-125,049	-29,131	-154,179	173,275	0.00
Western Texas College	3,578	0	3,578	94,669	0.00
Wharton County Junior College	-33,968	-64,024	-97,992	293,036	0.00
Totals	**-$1,554,867**	**-$2,484,779**	**-$4,039,646**	**$28,520,622**	**0.00**

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Appendices

Appendix 2.2:
Error Rates as a Percentage of Appropriations

	1998 -1999 Appropriations	Self-Reported Error Rate	Spring Semester Estimate Error Rate	Total Error Rate
Alamo Community College District	$103,057,254	-0.000486	-0.000967	-0.001453
Alvin College	16,161,752	-0.000131	0.000119	-0.000011
Amarillo College	29,148,137	-0.000134	0.000374	0.000240
Angelina College	14,205,568	-0.001660	-0.015882	-0.017542
Austin Community College	70,040,866	-0.000611	0.000147	-0.000464
Bee County Junior College	13,252,162	-0.000663	-0.004063	-0.004726
Blinn College	30,103,229	-0.001266	0.000064	-0.001201
Brazosport College	10,216,368	-0.000026	0.001215	0.001188
Central Texas College	34,644,444	-0.000364	-0.000858	-0.001222
Cisco Junior College	8,055,207	-0.001302	0.000497	-0.000805
Clarendon College	4,050,000	-0.002567	-0.002513	-0.005080
College of the Mainland	13,374,737	-0.017797	0.008760	-0.009037
Collin County Community College	30,755,660	-0.000676	0.000691	0.000015
Dallas County Community College	142,765,674	-0.001241	-0.009819	-0.011060
Del Mar College	38,504,381	-0.001228	-0.007981	-0.009209
El Paso Community College	60,580,090	-0.000480	-0.008507	-0.008987
Frank Phillips College	4,050,000	0.000000	-0.014996	-0.014996
Galveston College	8,658,992	0.000000	0.014231	0.014231
Grayson County College	11,661,473	-0.002635	0.006761	0.004126
Hill College	9,163,732	-0.000558	-0.000088	-0.000646
Houston Community College	117,539,958	-0.000396	0.002137	0.001740
Howard County Jr College District	11,151,560	-0.000899	0.016276	0.015377
Kilgore College	18,810,555	-0.001329	0.013915	0.012586
Lamar Institute of Technology	9,320,095	-0.003895	-0.014838	-0.018733
Lamar University - Orange	6,854,372	-0.000250	-0.000085	-0.000335
Lamar University - Port Arthur	11,119,352	-0.000029	-0.000168	-0.000197
Laredo Community College	24,674,760	0.000648	0.004546	0.005194
Lee College	22,375,144	-0.001664	-0.001932	-0.003596
McLennan Community College	21,154,691	-0.001556	0.001674	0.000118
Midland College	12,811,464	-0.000559	-0.000770	-0.001329
Navarro College	13,825,763	-0.000325	0.002559	0.002234
North Central Texas College	10,708,154	-0.004994	-0.000370	-0.005363
North Harris Community College	57,821,163	-0.000042	-0.003653	-0.003694
Northeast Texas Community College	7,043,243	-0.003508	0.001245	-0.002263
Odessa College	16,587,867	-0.001354	0.001792	0.000438
Panola Junior College	6,779,679	-0.001438	0.002305	0.000866
Paris Junior College	12,083,740	-0.001963	0.002438	0.000475
Ranger College	4,050,000	0.000000	-0.000337	-0.000337
San Jacinto College	57,904,237	-0.000650	0.000102	-0.000548
South Plains College	21,217,876	-0.000110	-0.000475	-0.000585
South Texas Community College	17,415,224	-0.007403	-0.000195	-0.007598
Southwest Texas Junior College	10,799,322	-0.001967	-0.003425	-0.005392
Tarrant County Junior College	66,299,408	-0.001120	0.001884	0.000764
Temple Junior College	8,934,369	-0.000289	-0.001328	-0.001617
Texarkana College	16,180,381	-0.000891	0.008828	0.007937
Texas Southmost College	21,062,523	0.000000	0.002419	0.002419

Appendices

Appendix 2.2:
Error Rates as a Percentage of Appropriations (concluded)

	1998 -1999 Appropriations	Self-Reported Error Rate	Spring Semester Estimate Error Rate	Total Error Rate
Trinity Valley Community College	$19,435,594	-0.000475	0.000492	0.000017
TSTC - Harlingen Campus	22,742,713	-0.017692	-0.001860	-0.019552
TSTC - Sweetwater Campus	11,047,860	-0.018819	0.003615	-0.015204
TSTC - Waco	39,179,415	-0.009396	0.000714	-0.008682
Tyler Junior College	27,786,660	-0.001227	0.001047	-0.000179
Vernon Regional College	7,743,612	-0.000736	0.006377	0.005640
Victoria College	13,071,624	-0.000707	-0.000219	-0.000926
Weatherford Junior College	8,663,731	-0.003362	-0.014434	-0.017796
Western Texas College	4,733,466	0.000000	0.000756	0.000756
Wharton County Junior College	14,651,821	-0.004370	-0.002318	-0.006688
Totals	**$1,426,031,122**	**-0.001742**	**-0.001090**	**-0.002833**

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Appendices

Appendix 2.3:
Spring Semester Estimates

	1998 Dollars	1999 Dollars	1998 -1999 Biennium
Alamo Community College District	-$48,853	-$50,781	-$99,634
Alvin College	943	984	1,927
Amarillo College	5,336	5,559	10,895
Angelina College	-110,561	-115,057	-225,619
Austin Community College	5,044	5,247	10,291
Bee County Junior College	-26,391	-27,455	-53,845
Blinn College	945	990	1,936
Brazosport College	6,082	6,326	12,408
Central Texas College	-14,577	-15,139	-29,716
Cisco Junior College	1,963	2,043	4,006
Clarendon College	-4,988	-5,189	-10,177
College of the Mainland	57,418	59,739	117,157
Collin County Community College	10,413	10,832	21,245
Dallas County Community College	-687,055	-714,819	-1,401,874
Del Mar College	-150,622	-156,674	-307,295
El Paso Community College	-252,584	-262,741	-515,325
Frank Phillips College	-29,768	-30,967	-60,735
Galveston College	60,424	62,803	123,227
Grayson County College	38,587	40,255	78,842
Hill College	-396	-412	-808
Houston Community College	123,078	128,060	251,137
Howard County Jr College District	88,948	92,555	181,504
Kilgore College	128,308	133,449	261,757
Lamar Institute of Technology	-67,784	-70,511	-138,295
Lamar University - Orange	-285	-297	-582
Lamar University - Port Arthur	-915	-949	-1,864
Laredo Community College	54,993	57,179	112,172
Lee College	-21,191	-22,032	-43,223
McLennan Community College	17,363	18,052	35,415
Midland College	-4,834	-5,034	-9,868
Navarro College	17,345	18,034	35,379
North Central Texas College	-1,940	-2,019	-3,958
North Harris Community College	-103,529	-107,667	-211,196
Northeast Tx Community College	4,297	4,469	8,766
Odessa College	14,562	15,158	29,720
Panola Junior College	7,660	7,965	15,625
Paris Junior College	14,439	15,022	29,461
Ranger College	-669	-696	-1,365
San Jacinto College	2,896	2,998	5,894
South Plains College	-4,954	-5,132	-10,085
South Texas Community College	-1,662	-1,731	-3,392
Southwest Texas Junior College	-18,130	-18,857	-36,986
Tarrant County Junior College	61,235	63,683	124,918
Temple Junior College	-5,813	-6,048	-11,861
Texarkana College	69,994	72,847	142,841
Texas Southmost College	24,965	25,983	50,948

Appendices

Appendix 2.3:
Spring Semester Estimates (concluded)

	1998 Dollars	1999 Dollars	1998 -1999 Biennium
Trinity Valley Community College	$4,695	$4,870	$9,565
TSTC - Harlingen Campus	-20,727	-21,582	-42,309
TSTC - Sweetwater Campus	19,575	20,361	39,936
TSTC - Waco	13,718	14,271	27,989
Tyler Junior College	14,261	14,843	29,104
Vernon Regional College	24,207	25,172	49,379
Victoria College	-1,392	-1,465	-2,857
Weatherford Junior College	-61,288	-63,760	-125,049
Western Texas College	1,754	1,824	3,578
Wharton County Junior College	-16,647	-17,321	-33,968
Totals	**-$762,106**	**-$792,760**	**-$1,554,867**

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Appendices

Appendix 2.4:
Self-Reported Errors by Attribute

	Attribute									1998 Self-Reported Dollars	1999 Self-Reported Dollars
	1	2	3	4	5	6	7	8	Total		
Alamo Community College District	2			14		9	115	32	172	-$24,566	-$25,540
Alvin College						2	1	8	11	-1,035	-1,076
Amarillo College				5		1	5	15	26	-1,912	-1,989
Angelina College						72			72	-11,557	-12,019
Austin Community College			1				103		104	-20,971	-21,805
Bee County Junior College	1		8				5	7	21	-4,307	-4,477
Blinn College			9			91			100	-18,680	-19,423
Brazosport College						2			2	-132	-138
Central Texas College	3					27	7	6	43	-6,189	-6,436
Cisco Junior College			23				11		34	-5,141	-5,347
Clarendon College			15			7		1	23	-5,098	-5,300
College of the Mainland			510						510	-116,693	-121,338
Collin County Community College			28					11	39	-10,193	-10,601
Dallas County Community College	75		287	10	24	13	38	111	558	-86,821	-90,282
Del Mar College		7	28	55		10	92	1	193	-23,178	-24,103
El Paso Community College			70			7	10	6	93	-14,259	-14,825
Frank Phillips College									0	0	0
Galveston College									0	0	0
Grayson County College			12			30			42	-15,065	-15,666
Hill College				10					10	-2,508	-2,609
Houston Community College	4	6		2	11	27	66	9	125	-22,840	-23,762
Howard County Jr College District	7		6	13	6	3	3	13	51	-4,915	-5,112
Kilgore College		6	5	22	1	10	13	3	60	-12,362	-12,639
Lamar Institute of Technology			40	5		8	11		64	-17,791	-18,509
Lamar University - Orange						2			2	-839	-873
Lamar University - Port Arthur			1						1	-158	-164
Laredo Community College	29		2				3	7	41	7,834	8,148
Lee College			86	5		6		2	99	-18,254	-18,976
McLennan Community College			26		1	19	37	1	84	-16,139	-16,782
Midland College						20			20	-3,509	-3,649
Navarro College			7				3		10	-2,201	-2,289
North Central Texas College	3		24			19	4	3	53	-26,209	-27,265
North Harris Community College	24		21		1	141	57	34	278	-1,189	-1,226
Northeast Texas Community College			33			19	2	1	55	-12,112	-12,593
Odessa College			3			86	6		95	-11,006	-11,448
Panola Junior College						13	7		20	-4,781	-4,970
Paris Junior College			41						41	-11,632	-12,085
Ranger College									0	0	0
San Jacinto College	19	317	33		4	2		1	376	-18,452	-19,190
South Plains College						3			3	-1,143	-1,188
South Texas Community College			17			204	1	110	332	-63,200	-65,728
Southwest Texas Junior College				25		28			53	-10,411	-10,827
Tarrant County Junior College			101		1	33	44	7	186	-36,396	-37,843

Appendices

Appendix 2.4:
Self-Reported Errors by Attribute (concluded)

	Attribute									1998 Self-Reported Dollars	1999 Self-Reported Dollars
	1	2	3	4	5	6	7	8	Total		
Temple Junior College						2	5		7	-$1,267	-$1,318
Texarkana College			6			34		5	45	-7,065	-7,345
Texas Southmost College									0	0	0
Trinity Valley Community College	5		4			9	2		20	-4,529	-4,710
TSTC - Harlingen Campus	14		170	19		592	29	2	826	-196,306	-206,060
TSTC - Sweetwater Campus	83		4			59	40	7	193	-101,916	-105,996
TSTC - Waco	187					400			587	-180,426	-187,701
Tyler Junior College			10		14	23	41	2	90	-16,708	-17,374
Vernon Regional College		3		6		2	2		13	-2,795	-2,907
Victoria College	1						7		8	-4,529	-4,713
Weatherford Junior College			1			53	1		55	-14,280	-14,851
Western Texas College									0	0	0
Wharton County Junior College	21					21	13	3	58	-31,382	-32,642
Totals	**478**	**339**	**1632**	**191**	**63**	**2109**	**784**	**408**	**6004**	**-$1,217,217**	**-$1,267,562**

Attributes

1. Class Size
2. Admissions
3. TASP
4. Residency
5. Tuition Exemptions/Waivers
6. Payment of Tuition by Official Reporting Date (ORD)
7. Adds/Drops and Refunds
8. Other/Administrative

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